



**Rule(s) Review Checklist Addendum**  
**(This form must be filled out electronically.)**

**This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-12-010 Definition – Property - Real**

Date last reviewed: **9/30/98**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/13/01**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:**  
(Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered interpretive statements.)

<b>YES</b>	<b>NO</b>	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An



		Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Even though there are several BTA decisions and one WTD dated after the 1998 review of this rule – the decisions do not contain any new information or expand on anything that is not already in the rule. There is no need to incorporate any part of these decisions in the rule.**

**2. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule.

**3. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.04.090 “Real property”**

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions:

**None**

Board of Tax Appeals Decisions (BTAs):

**Roman v. King County Assessor, Docket No. 99-13 and 99-22 (2000)** – mobile home – real property

**Bulpin v. King County Assessor, Docket No. 54899 (2000)** – valuation

**Spin Alley LLC v. King County Assessor, Docket No. 54814 (2000)** – valuation of new construction

Administrative Decisions (e.g., WTDs):

**Det. No. 97-119E, 19 WTD 1 (2000)** – fixtures – three factor test

Attorney General’s Opinions (AGOs):

**None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):



**4. Review Recommendation:**

\_\_\_\_\_ **Amend**

\_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

  **X**   **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

\_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The recommendation to leave the rule as is made in 1998 is still valid. The format of the rule could be updated but the contents of the rule are accurate.**

**5. Manager action:**    Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4